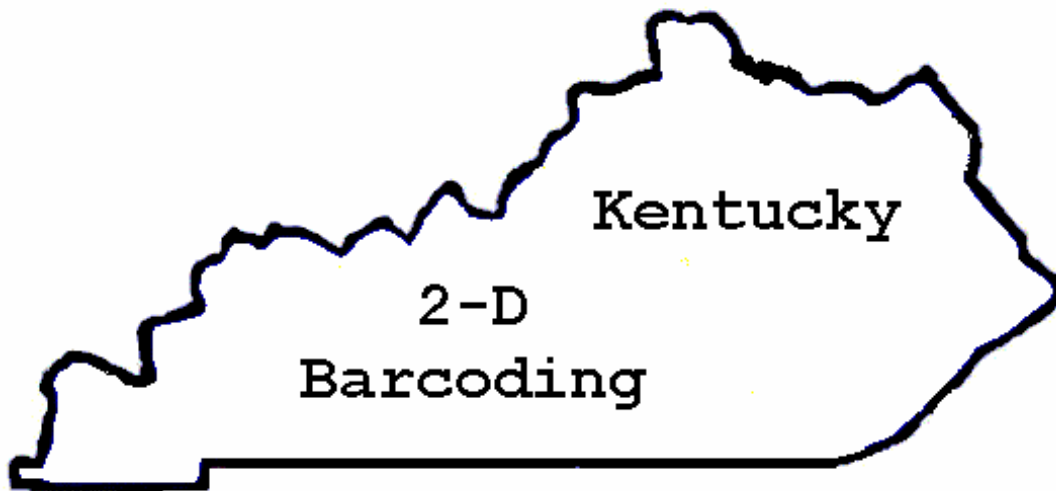


Commonwealth of Kentucky
Department of Revenue

SOFTWARE DEVELOPER'S GUIDE



Tax Year 2006
Processing Year 2007

**Developed by
Aaron Hicks
Kentucky Department of Revenue
January 2007**

Version 1.1 (Final Version)

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Form Links available on our website. These forms used to be included in this document but are now added as links. If you need them sent via email just let me know.

Form 740-EZ, Form 740, Schedule A, Schedule M, Schedule P & 2210-K.

Section 1: Introduction to Kentucky 2-D Barcoding Program

The Kentucky Department of Revenue will be accepting 2-D barcodes on the 740 and 740-EZ Individual Income Tax Returns for tax year 2006. This is a great opportunity to improve the service provided to the taxpayers of Kentucky. The benefits include:

- **Reduction in processing time – Saving Kentucky taxpayer dollars.**
- **Fewer data entry errors – All data listed on the return is included in the barcode.**
- **Fast access to taxpayer information – Taxpayer assistance enhanced by quicker access to data on the return.**

For tax year 2006, the Department of Revenue will develop two (2) versions of the Individual Income Tax forms, one to be included in the official tax booklet and one for the software developers for computer generated returns. The computer generated forms are designed for the 2-D barcode format. If the 2-D barcode is not printed on the form, the space allotted for the barcode should be left blank.

Information on 2-D Barcoding of tax forms is available on the Federation of Tax Administrators web site at www.taxadmin.org.

We would like to thank the software vendors and various representatives of other state revenue offices for their support and input in making 2-D barcoding an easy transition for Kentucky.

Section 2: Contact Personnel- Kentucky Department of Revenue

Technical Specifications/Assistance and Acceptance Testing

Aaron Hicks
Kentucky Department of Revenue
200 Fair Oaks Lane - Mail Station 68
Frankfort, KY 40620
(502) 564-5432 Ext. 4772
Fax: (502) 564-0058
Email: aaron.hicks@ky.gov

Peggy Barber
Kentucky Department of Revenue
200 Fair Oaks Lane - Mail Station 53
Frankfort, KY 40620
(502) 564-4580 Ext. 4672
Fax: (502) 564-0058
Email: peggy.barber@ky.gov

Section 3: Barcode Content

2-D Barcode Content

The 2-D barcode will include the following forms if they are a part of the taxpayer's return:

- 740-EZ – Kentucky Individual Income Tax Return for Single Filers
- 740 – Kentucky Individual Income Tax Return
- Schedule M – Federal Adjusted Gross Income Modifications
- Schedule A – Kentucky Itemized Deductions
- Schedule P – Pension Exclusion
- Form 2210-K – Underpayment of Estimated Tax by Individuals
- Form W-2 – Wage and Tax Statement
- Form 1099-R – Distributions from Pension, Annuities, Retirement...

All Data formats follow the criteria published in the "Tax Forms Processing 2-D Barcoding Standards Guidance" issued by the Federation of Tax Administrators (FTA). Note: Hyphens and separators should not be used in dates, social security numbers, telephone numbers, etc.

The name field on the return should be broken down by field as described in the tax form layout specifications.

For check boxes return "X" if checked and NULL if blank.

The barcode for the Form 740-EZ must be printed using the Form 740 layout.

If Form 740-EZ is printed, the following fields in the 740 format must be prefilled. Field 21 must equal "X", Field 64 must equal "X", Field 128 must equal "X", field 134 must equal "01", Fields 153 and 155 must equal "01".

If Form 2210-K is completed, field 95 must be marked "X".

Section 4: Kentucky Testing Procedures

The **Kentucky Test Package** will be available after the federal package for electronic filing is released to software developers. The same scenarios used for electronic filing testing will be used for 2-D barcode testing. A contact name and email address must also be provided for test result notification. **After your software is accepted, an acceptance letter will be issued which must be provided to all software users upon request.**

If a vendor would like to test prior to the Electronic Filing package release, Kentucky has some test samples that have been created for early testing of the barcode. We will work with the software vendors in any way to ease the burden of the development and testing of the barcode. Please contact Aaron Hicks at the address or phone number listed below for inquiries concerning this test package.

Kentucky Department of Revenue
Attn. Aaron Hicks
200 Fair Oaks Lane Station 68
Frankfort, Kentucky 40602
Phone (502) 564-5432 Ext. 4772
Aaron.Hicks@ky.gov

Please see Section 5 for list of mandatory fields that must be completed by the taxpayer. If the software vendors could alert the taxpayer that these fields are required to process the return, and if not completed, will result in the delay of the return being processed, it would be appreciated. We realize that there is no way to control when the taxpayer prints the return but alerting the taxpayer when a required field is not completed could be beneficial. Thank You.

Section 5 – Mandatory Barcode Fields

- **Primary Social Security Number** – Required on all returns.
- **Spouse Social Security Number** – Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Primary Last and First Name** – Required on all returns.
- **Spouse Last and First Name** - Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Address, City, State Abb., Zip Code** – Required on all returns. This field should contain numbers 0-9 and letters A-Z. The only special characters permitted in the address are the “-” dash and the “&” ampersand.
- **Filing Status** – One of the four (4) filing statuses is required.
- **Spouse Full Name** – Required if Married Filing Separate filing status is selected.
- **Political Party Fund** – One of the three (3) taxpayer political party fund options must be selected for all filing statuses. If married filing joint or married filing separate on a combined return filing status is selected, one of the taxpayer and spouse political party fund options must be selected.
- **Regular Credit Taxpayer** – Required for all returns.
- **Regular Credit Spouse** - Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Credit Total Fields** – Must be two (2) characters. (1 = 01, 5 = 05, etc.)
- **Taxpayer Tax Credits** – Required entry for all returns. If single, married filing joint or married filing separate return filing status is selected, this field must equal Total Tax Credits Field.
- **Spouse Tax Credits** – Required on Married Filing Separately on a Combined Return filing status. The Total Tax Credits must be split between the taxpayer and spouse and must equal the Total Tax Credits Field. Taxpayers may determine how to split the credits but each field must be a minimum of 1.
- **All Money Fields** – All money fields must be rounded to the nearest dollar. The barcode field must contain whole dollars only with no special characters. Special Characters are defined as any character other than numbers 0 through 9. No “\$” or “.” should be included in the barcode. The only exception to this would be the “-” in front of a negative dollar amount.

2006 2D Barcode Layout (Software Developers)

Barcode

| Field # | Identification | Length | Type | Description |
|---------|--|--------|------|--|
| 1 | Header Version Number | 2 | A/N | T1 (As Described by NACTP) |
| 2 | Developer Code | 4 | N | Assigned by NACTP to identify the Software Developer |
| 3 | Form Identifier | 1 | N | Form 740-EZ = "1"; Form 740 = "3" |
| 4 | Tax Year | 4 | N | Tax Year (YYYY) "2006" |
| 5 | Fiscal Year Begin Date | 8 | N | Beginning date for a Fiscal Year Return or Blank (MMDDYYYY) |
| 6 | Fiscal Year End Date | 8 | N | Ending date for a Fiscal Year Return or Blank (MMDDYYYY) |
| 7 | Taxpayer ID | 9 | N | Primary SSN (Required Entry) |
| 8 | Taxpayer ID (Spouse) | 9 | N | Spouse's SSN (Required if filing status other than single) |
| 9 | Primary Last Name | 17 | A/N | Last Name (Required Entry) |
| 10 | Primary Suffix | 3 | A/N | Generation |
| 11 | Primary First Name | 14 | A/N | First Name (Required Entry) |
| 12 | Primary Middle Initial | 1 | A/N | Middle Initial |
| 13 | Spouse Last name | 17 | A/N | Last Name (Required if Field 22 or 23 is checked) |
| 14 | Spouse Suffix | 3 | A/N | Generation |
| 15 | Spouse First name | 15 | A/N | First Name (Required if Field 22 or 23 is checked) |
| 16 | Spouse Middle Initial | 1 | A/N | Middle Initial |
| 17 | Address Line | 35 | A/N | Required Entry (See Rule 5) |
| 18 | City | 21 | A | Required Entry |
| 19 | State Abbreviation | 2 | A | Required Entry |
| 20 | ZIP Code | 9 | N | Required Entry |
| 21 | Single | 1 | A/N | Value "X" or NULL |
| 22 | Married Filing Separately on Combined return | 1 | A/N | Value "X" or NULL |
| 23 | Married Filing Joint | 1 | A/N | Value "X" or NULL |
| 24 | Married Filing Separate Returns | 1 | N | Value "X" or NULL |
| 25 | Spouses Full Name | 35 | A/N | If Field 24 is checked, Enter Spouses Full Name; If not checked NULL (Required) |
| 26 | Spouse Political Party Fund – Democratic | 1 | A/N | Value "X" or NULL (See Rule 1) |
| 27 | Spouse Political Party Fund – Republican | 1 | A/N | Value "X" or NULL (See Rule 1) |
| 28 | Spouse Political Party Fund – No Designation | 1 | A/N | Value "X" or NULL (See Rule 1) |
| 29 | Taxpayer Political Party Fund - Democratic | 1 | A/N | Value "X" or NULL (See Rule 1) |
| 30 | Taxpayer Political Party Fund – Republican | 1 | A/N | Value "X" or NULL (See Rule 1) |
| 31 | Taxpayer Political Party Fund – No Designation | 1 | A/N | Value "X" or NULL (See Rule 1) |
| 32 | Spouse Federal AGI | 9 | N | Form 740, Line 5A (See Rule 3 for all \$ fields) (See Rule 4 for Spouse entries) |
| 33 | Taxpayer Federal AGI | 9 | N | Form 740, Line 5B |
| 34 | Spouse Additions | 9 | N | Form 740, Line 6A |
| 35 | Taxpayer Additions | 9 | N | Form 740, Line 6B |
| 36 | Spouse Subtotal | 9 | N | Form 740, Line 7A |
| 37 | Taxpayer Subtotal | 9 | N | Form 740, Line 7B |
| 38 | Spouse Subtractions | 9 | N | Form 740, Line 8A |
| 39 | Taxpayer Subtractions | 9 | N | Form 740, Line 8B |
| 40 | Spouse KY AGI | 9 | N | Form 740, Line 9A |

| | | | | |
|----|-------------------------------------|----|-----|--|
| 41 | Taxpayer KY AGI | 9 | N | Form 740, Line 9B |
| 42 | Spouse Deductions | 9 | N | Form 740, Line 10A |
| 43 | Taxpayer Deductions | 9 | N | Form 740, Line 10B |
| 44 | Spouse Taxable Income | 9 | N | Form 740, Line 11A |
| 45 | Taxpayer Taxable Income | 9 | N | Form 740, Line 11B |
| 46 | Schedule J Indicator | 1 | A/N | Line 12 check box (Value 'X' or blank) |
| 47 | Spouse Tax 1 | 9 | N | Form 740, Line 12A |
| 48 | Taxpayer Tax 1 | 9 | N | Form 740, Line 12B |
| 49 | Form 4972K Indicator | 1 | A/N | From line 13, Form 740 |
| 50 | Schedule RCR Indicator | 1 | A/N | From line 13, Form 740 |
| 51 | Spouse 4972K Tax | 9 | N | Form 740, Line 13A |
| 52 | Taxpayer 4972K Tax | 9 | N | Form 740, Line 13B |
| 53 | Spouse Tax 2 | 9 | N | Form 740, Line 14A |
| 54 | Taxpayer Tax 2 | 9 | N | Form 740, Line 14B |
| 55 | Spouse Business Incentive Credits | 9 | N | Form 740, Line 15A |
| 56 | Taxpayer Business Incentive Credits | 9 | N | Form 740, Line 15B |
| 57 | Spouse Tax 3 | 9 | N | Form 740, Line 16A |
| 58 | Taxpayer Tax 3 | 9 | N | Form 740, Line 16B |
| 59 | Spouse Personal Tax Credits | 9 | N | Form 740, Line 17A |
| 60 | Taxpayer Personal Tax Credits | 9 | N | Form 740, Line 17B |
| 61 | Spouse Tax 4 | 9 | N | Form 740, Line 18A |
| 62 | Taxpayer Tax 4 | 9 | N | Form 740, Line 18B |
| 63 | Total Tax 1 | 9 | N | Form 740, Line 19 |
| 64 | Family Size 1 | 1 | A/N | Form 740, Line 20 "X" if family size = '1' else blank |
| 65 | Family Size 2 | 1 | A/N | Form 740, Line 20 "X" if family size = '2' else blank |
| 66 | Family Size 3 | 1 | A/N | Form 740, Line 20 "X" if family size = '3' else blank |
| 67 | Family Size 4 | 1 | A/N | Form 740, Line 20 "X" if family size = '4' else blank |
| 68 | Family Size Tax Credit Percentage | 3 | N | Form 740, Line 21 (10% = 010, 20% = 020, 100% = 100, etc.) |
| 69 | Family Size Tax Credit | 9 | N | Form 740, Line 21 |
| 70 | Total Tax 2 | 9 | N | Form 740, Line 22 |
| 71 | Education Tuition Tax Credit | 9 | N | Form 740, Line 23 |
| 72 | Total Tax 3 | 9 | N | Form 740, Line 24 |
| 73 | Federal Child Care | 9 | N | Federal Form 2441, Line 9 |
| 74 | Kentucky Child Care | 9 | N | Form 740, Line 25 |
| 75 | Income Tax Liability | 9 | N | Form 740, Line 26 |
| 76 | Kentucky Use Tax | 9 | N | Form 740, Line 27 |
| 77 | Total Tax Liability | 9 | N | Form 740, Line 28 |
| 78 | Daytime Phone Number | 10 | N | |
| 79 | Preparer Name | 35 | A/N | |
| 80 | Preparer ID | 9 | A/N | |
| 81 | Total Tax Liability | 9 | N | Form 740, Line 29 |
| 82 | Kentucky Withholding Paid | 9 | N | Form 740, Line 30a |
| 83 | KY Estimated Tax Payments | 9 | N | Form 740, Line 30b |
| 84 | Refundable Corporate Entity Credit | 9 | N | Form 740, Line 30c |
| 85 | Total Payments | 9 | N | Form 740, Line 31 |
| 86 | Amount Overpaid | 9 | N | Form 740, Line 32 |
| 87 | Nature & Wildlife Fund | 9 | N | Form 740, Line 33 |
| 88 | Child Victims' Trust Fund | 9 | N | Form 740, Line 34 |

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|-----|---|---|-----|--|
| 89 | Veterans' Trust Fund | 9 | N | Form 740, Line 35 |
| 90 | Breast Cancer Research & Education Trust Fund | 9 | N | Form 740, Line 36 |
| 91 | Total Contributions | 9 | N | Form 740, Line 37 |
| 92 | Credit to Estimated Tax | 9 | N | Form 740, Line 38 |
| 93 | Refund | 9 | N | Form 740, Line 39 |
| 94 | Additional Tax Due | 9 | N | Form 740, Line 40 |
| 95 | 2210-K Penalty Box | 1 | A/N | X if Checked NULL if not Checked |
| 96 | Penalty - 2210-K | 9 | N | Form 740, Line 41a |
| 97 | Interest | 9 | N | Form 740, Line 41b |
| 98 | Penalty - Late Payment | 9 | N | Form 740, Line 41c |
| 99 | Penalty – Late File | 9 | N | Form 740, Line 41d |
| 100 | Subtotal Penalty & Interest | 9 | N | Form 740, Line 41e |
| 101 | Amount Owed | 9 | N | Form 740, Line 42 |
| 102 | Spouse NonRefundable Pass Thru Credit | 9 | N | Form 740, Section A, Line 1A |
| 103 | Taxpayer NonRefundable Pass Thru Credit | 9 | N | Form 740, Section A, Line 1B |
| 104 | Spouse Skills Training Credit | 9 | N | Form 740, Section A, Line 2A |
| 105 | Taxpayer Skills Training Credit | 9 | N | Form 740, Section A, Line 2B |
| 106 | Spouse Historic Preservation Credit | 9 | N | Form 740, Section A, Line 3A |
| 107 | Taxpayer Historic Preservation Credit | 9 | N | Form 740, Section A, Line 3B |
| 108 | Spouse Tax Paid to Other State Credit | 9 | N | Form 740, Section A, Line 4A |
| 109 | Taxpayer Tax Paid to Other State Credit | 9 | N | Form 740, Section A, Line 4B |
| 110 | Spouse Qualified Unemployment Credit | 9 | N | Form 740, Section A, Line 5A |
| 111 | Taxpayer Qualified Unemployment Credit | 9 | N | Form 740, Section A, Line 5B |
| 112 | Spouse Recycling Credit | 9 | N | Form 740, Section A, Line 6A |
| 113 | Taxpayer Recycling Credit | 9 | N | Form 740, Section A, Line 6B |
| 114 | Spouse KIFA Credit | 9 | N | Form 740, Section A, Line 7A |
| 115 | Taxpayer KIFA Credit | 9 | N | Form 740, Section A, Line 7B |
| 116 | Spouse Kentucky Coal Credit | 9 | N | Form 740, Section A, Line 8A |
| 117 | Taxpayer Kentucky Coal Credit | 9 | N | Form 740, Section A, Line 8B |
| 118 | Spouse Qualified Research Facility Credit | 9 | N | Form 740, Section A, Line 9A |
| 119 | Taxpayer Qualified Research Facility Credit | 9 | N | Form 740, Section A, Line 9B |
| 120 | Spouse GED Incentive Program Credit | 9 | N | Form 740, Section A, Line 10A |
| 121 | Taxpayer GED Incentive Program Credit | 9 | N | Form 740, Section A, Line 10B |
| 122 | Spouse Brownfield Credit | 9 | N | Form 740, Section A, Line 11A |
| 123 | Taxpayer Brownfield Credit | 9 | N | Form 740, Section A, Line 11B |
| 124 | Spouse Biodiesel Credit | 9 | N | Form 740, Section A, Line 12A |
| 125 | Taxpayer Biodiesel Credit | 9 | N | Form 740, Section A, Line 12B |
| 126 | Spouse Environmental Stewardship Credit | 9 | N | Form 740, Section A, Line 13A |
| 127 | Taxpayer Environmental Stewardship Credit | 9 | N | Form 740, Section A, Line 13B |
| 128 | Spouse Clean Coal Incentive Credit | 9 | N | Form 740, Section A, Line 14A |
| 129 | Taxpayer Clean Coal Incentive Credit | 9 | N | Form 740, Section A, Line 14B |
| 130 | Spouse Total Business Incentive Other Credits | 9 | N | Form 740, Section A, Line 15A |
| 131 | Taxpayer Total Business Incentive Other Credits | 9 | N | Form 740, Section A, Line 15B |
| 132 | Regular Credit | 1 | A/N | Value "X" Required Form 740 Section B, line 1a |
| 133 | Over 65 Credit – Taxpayer | 1 | A/N | Value "X" or NULL Form 740 Section B, line 1a |
| 134 | Blind Credit – Taxpayer | 1 | A/N | Value "X" or NULL Form 740 Section B, line 1a |

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|-----|--------------------------------------|----|-----|---|
| 135 | Regular Credit – Spouse | 1 | A/N | Value "X" or NULL (Required if Field 22 or 23 is checked) Form 740 Section B, line 1b |
| 136 | Over 65 Credit – Spouse | 1 | A/N | Value "X" or NULL Form 740 Section B, line 1b |
| 137 | Blind Credit – Spouse | 1 | A/N | Value "X" or NULL Form 740 Section B, line 1b |
| 138 | Credits - Taxpayer/Spouse | 2 | N | Valid (00-10) Must be 2 characters Form 740 Section B, line 1 |
| 139 | Child 1 First Name | 10 | A/N | Form 740, Section B, line 2 |
| 140 | Child 1 Last Name | 15 | A/N | Form 740, Section B, line 2 |
| 141 | Child 1 SSN | 9 | N | Form 740, Section B, line 2 |
| 142 | Child 1 Relationship | 10 | A/N | Form 740, Section B, line 2 |
| 143 | Child 1 Qualifier | 1 | A/N | Form 740, Section B, line 2 |
| 144 | Child 2 First Name | 10 | A/N | Form 740, Section B, line 2 |
| 145 | Child 2 Last Name | 15 | A/N | Form 740, Section B, line 2 |
| 146 | Child 2 SSN | 9 | N | Form 740, Section B, line 2 |
| 147 | Child 2 Relationship | 10 | A/N | Form 740, Section B, line 2 |
| 148 | Child 2 Qualifier | 1 | A/N | Form 740, Section B, line 2 |
| 149 | Child 3 First Name | 10 | A/N | Form 740, Section B, line 2 |
| 150 | Child 3 Last Name | 15 | A/N | Form 740, Section B, line 2 |
| 151 | Child 3 SSN | 9 | N | Form 740, Section B, line 2 |
| 152 | Child 3 Relationship | 10 | A/N | Form 740, Section B, line 2 |
| 153 | Child 3 Qualifier | 1 | A/N | Form 740, Section B, line 2 |
| 154 | Dependents who lived with you | 2 | N | Form 740, Section B, line 2 |
| 155 | Dependents who did not live with you | 2 | N | Form 740, Section B, line 2 |
| 156 | Other Dependents | 2 | N | Form 740, Section B, line 2 |
| 157 | Total Credits | 2 | N | Form 740, Section B, line 3 |
| 158 | Spouse Total Credits | 2 | N | Form 740, Section B, line 3A |
| 159 | Taxpayer Total Credits | 2 | N | Form 740, Section B, line 3B |
| 160 | Spouse Personal Credit | 3 | N | Form 740, Section B, line 4A |
| 161 | Taxpayer Personal Credit | 3 | N | Form 740, Section B, line 4B |
| 162 | Other Dependent 1 First Name | 10 | A/N | Form 740, Section C |
| 163 | Other Dependent 1 Last Name | 15 | A/N | Form 740, Section C |
| 164 | Other Dependent 1 SSN | 9 | N | Form 740, Section C |
| 165 | Other Dependent 2 First Name | 10 | A/N | Form 740, Section C |
| 166 | Other Dependent 2 Last Name | 15 | A/N | Form 740, Section C |
| 167 | Other Dependent 2 SSN | 9 | N | Form 740, Section C |
| 168 | Other Dependent 3 First Name | 10 | A/N | Form 740, Section C |
| 169 | Other Dependent 3 Last Name | 15 | A/N | Form 740, Section C |
| 170 | Other Dependent 3 SSN | 9 | N | Form 740, Section C |
| 171 | Other Dependent 4 First Name | 10 | A/N | Form 740, Section C |
| 172 | Other Dependent 4 Last Name | 15 | A/N | Form 740, Section C |
| 173 | Other Dependent 4 SSN | 9 | N | Form 740, Section C |
| 174 | Spouse Additions - Interest | 9 | N | Form Schedule M, Line 1A |
| 175 | Spouse Additions - Health Insurance | 9 | N | Form Schedule M, Line 2A |
| 176 | Spouse Additions - Partner/Scorp | 9 | N | Form Schedule M, Line 3A |
| 177 | Spouse Additions - Depreciation | 9 | N | Form Schedule M, Line 4A |
| 178 | Other Additions - Line 5a | 20 | A/N | Other Additions Verbiage Line a |
| 179 | Other Additions - Line 5b | 20 | A/N | Other Additions Verbiage Line b |
| 180 | Other Additions - Line 5c | 20 | A/N | Other Additions Verbiage Line c |
| 181 | Spouse Additions - Other | 9 | N | Form Schedule M, Line 5A |
| 182 | Spouse Total Additions | 9 | N | Form Schedule M, Line 6A |

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|-----|--|----|-----|------------------------------------|
| 183 | Spouse Subtractions - Refund | 9 | N | Form Schedule M, Line 7A |
| 184 | Spouse Subtractions - Interest | 9 | N | Form Schedule M, Line 8A |
| 185 | Spouse Subtractions - Pension | 9 | N | Form Schedule M, Line 9A |
| 186 | Spouse Subtractions - Social Security | 9 | N | Form Schedule M, Line 10A |
| 187 | Spouse Subtractions - Insurance | 9 | N | Form Schedule M, Line 11A |
| 188 | Spouse Subtractions - Health Insurance | 9 | N | Form Schedule M, Line 12A |
| 189 | Spouse Subtractions - Partner/Scorp | 9 | N | Form Schedule M, Line 13A |
| 190 | Spouse Subtractions - Depreciation | 9 | N | Form Schedule M, Line 14A |
| 191 | Other Subtractions - Line 15a | 20 | A/N | Other Subtractions Verbiage line a |
| 192 | Other Subtractions - Line 15b | 20 | A/N | Other Subtractions Verbiage line b |
| 193 | Other Subtractions - Line 15c | 20 | A/N | Other Subtractions Verbiage line c |
| 194 | Spouse Subtractions - Other | 9 | N | Form Schedule M, Line 15A |
| 195 | Spouse Total Subtractions | 9 | N | Form Schedule M, Line 16A |
| 196 | Taxpayer Additions - Interest | 9 | N | Form Schedule M, Line 1B |
| 197 | Taxpayer Additions - Health Insurance | 9 | N | Form Schedule M, Line 2B |
| 198 | Taxpayer Additions - Partner/Scorp | 9 | N | Form Schedule M, Line 3B |
| 199 | Taxpayer Additions - Depreciation | 9 | N | Form Schedule M, Line 4B |
| 200 | Taxpayer Additions - Other | 9 | N | Form Schedule M, Line 5B |
| 201 | Taxpayer Total Additions | 9 | N | Form Schedule M, Line 6B |
| 202 | Taxpayer Subtractions - Refund | 9 | N | Form Schedule M, Line 7B |
| 203 | Taxpayer Subtractions - Interest | 9 | N | Form Schedule M, Line 8B |
| 204 | Taxpayer Subtractions - Pension | 9 | N | Form Schedule M, Line 9B |
| 205 | Taxpayer Subtractions - Social Security | 9 | N | Form Schedule M, Line 10B |
| 206 | Taxpayer Subtractions - Insurance | 9 | N | Form Schedule M, Line 11B |
| 207 | Taxpayer Subtractions - Health Insurance | 9 | N | Form Schedule M, Line 12B |
| 208 | Taxpayer Subtractions - Partner/Scorp | 9 | N | Form Schedule M, Line 13B |
| 209 | Taxpayer Subtractions - Depreciation | 9 | N | Form Schedule M, Line 14B |
| 210 | Taxpayer Subtractions - Other | 9 | N | Form Schedule M, Line 15B |
| 211 | Taxpayer Total Subtractions | 9 | N | Form Schedule M, Line 16B |
| 212 | Medical & Dental Expenses | 9 | N | Form Schedule A, Page 1, Line 1 |
| 213 | Medical & Dental Expense Exclusion | 9 | N | Form Schedule A, Page 1, Line 2 |
| 214 | Total Medical & Dental Exclusion | 9 | N | Form Schedule A, Page 1, Line 3 |
| 215 | Local Income Taxes | 9 | N | Form Schedule A, Page 1, Line 4 |
| 216 | Real Estate Taxes | 9 | N | Form Schedule A, Page 1, Line 5 |
| 217 | Personal Property Taxes | 9 | N | Form Schedule A, Page 1, Line 6 |
| 218 | Other Taxes | 9 | N | Form Schedule A, Page 1, Line 7 |
| 219 | Total Taxes | 9 | N | Form Schedule A, Page 1, Line 8 |
| 220 | Home Mortgage Interest Form 1098 | 9 | N | Form Schedule A, Page 1, Line 9 |
| 221 | Home Mortgage Interest Other | 9 | N | Form Schedule A, Page 1, Line 10 |
| 222 | Points not on Form 1098 | 9 | N | Form Schedule A, Page 1, Line 11 |
| 223 | Investment Interest | 9 | N | Form Schedule A, Page 1, Line 12 |
| 224 | Total Interest | 9 | N | Form Schedule A, Page 1, Line 13 |
| 225 | Contributions by Cash | 9 | N | Form Schedule A, Page 1, Line 14 |
| 226 | Other Than Cash | 9 | N | Form Schedule A, Page 1, Line 15 |
| 227 | Artistic Contributions | 9 | N | Form Schedule A, Page 1, Line 16 |
| 228 | Carryover from Prior Year | 9 | N | Form Schedule A, Page 1, Line 17 |
| 229 | Total Contributions | 9 | N | Form Schedule A, Page 1, Line 18 |
| 230 | Form 4684 | 9 | N | Form Schedule A, Page 1, Line 19 |
| 231 | Casualty & Theft Exclusion | 9 | N | Form Schedule A, Page 1, Line 20 |
| 232 | Total Casualty & Theft | 9 | N | Form Schedule A, Page 1, Line 21 |
| 233 | Unreimbursed Employee Expense | 9 | N | Form Schedule A, Page 1, Line 22 |
| 234 | Tax Preparation Fees | 9 | N | Form Schedule A, Page 1, Line 23 |

| | | | | |
|-----|---|---|---|--|
| 235 | Other Expenses | 9 | N | Form Schedule A, Page 1, Line 24 |
| 236 | Subtotal - Job Expenses | 9 | N | Form Schedule A, Page 1, Line 25 |
| 237 | Job Expense Exclusion | 9 | N | Form Schedule A, Page 1, Line 26 |
| 238 | Total Job & Other Expenses | 9 | N | Form Schedule A, Page 1, Line 27 |
| 239 | Other Miscellaneous Expenses | 9 | N | Form Schedule A, Page 1, Line 28 |
| 240 | Total Itemized Deductions | 9 | N | Form Schedule A, Page 1, Line 29 |
| 241 | Spouse Percent of Income | 5 | N | Form Schedule A, Page 2, Part I, Line 1 |
| 242 | Taxpayer Percent of Income | 5 | N | Form Schedule A, Page 2, Part I, Line 2 |
| 243 | Spouse Itemized Deductions | 9 | N | Form Schedule A, Page 2, Part I, Line 3 |
| 244 | Taxpayer Itemized Deductions | 9 | N | Form Schedule A, Page 2, Part I, Line 4 |
| 245 | Spouse Percent of Income | 5 | N | Implied decimal point 50.47% = 05047 |
| 246 | Spouse Itemized Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 1A |
| 247 | Spouse Exclusion from Limitation | 9 | N | Form Schedule A, Page 2, Part II, Line 2A |
| 248 | Spouse Deduction Subtotal | 9 | N | Form Schedule A, Page 2, Part II, Line 3A |
| 249 | Spouse 80% of Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 4A |
| 250 | Spouse KY AGI | 9 | N | Form Schedule A, Page 2, Part II, Line 5A |
| 251 | Spouse Limitation | 9 | N | Form Schedule A, Page 2, Part II, Line 6A |
| 252 | Spouse Income Subtotal | 9 | N | Form Schedule A, Page 2, Part II, Line 7A |
| 253 | Spouse 3% of Income Subtotal | 9 | N | Form Schedule A, Page 2, Part II, Line 8A |
| 254 | Spouse Adjustment to Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 9A |
| 255 | Spouse Limitation Factor | 9 | N | Form Schedule A, Page 2, Part II, Line 10A |
| 256 | Spouse Reduced Adjustment | 9 | N | Form Schedule A, Page 2, Part II, Line 11A |
| 257 | Spouse Adjustment Itemized Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 12A |
| 258 | Taxpayer Percent of Income | 5 | N | Implied decimal point 50.47% = 05047 |
| 259 | Taxpayer Itemized Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 1B |
| 260 | Taxpayer Exclusion from Limitation | 9 | N | Form Schedule A, Page 2, Part II, Line 2B |
| 261 | Taxpayer Deduction Subtotal | 9 | N | Form Schedule A, Page 2, Part II, Line 3B |
| 262 | Taxpayer 80% of Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 4B |
| 263 | Taxpayer KY AGI | 9 | N | Form Schedule A, Page 2, Part II, Line 5B |
| 264 | Taxpayer Limitation | 9 | N | Form Schedule A, Page 2, Part II, Line 6B |
| 265 | Taxpayer Income Subtotal | 9 | N | Form Schedule A, Page 2, Part II, Line 7B |
| 266 | Taxpayer 3% of Income Subtotal | 9 | N | Form Schedule A, Page 2, Part II, Line 8B |
| 267 | Taxpayer Adjustment to Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 9B |
| 268 | Taxpayer Limitation Factor | 9 | N | Form Schedule A, Page 2, Part II, Line 10B |
| 269 | Taxpayer Reduced Adjustedment | 9 | N | Form Schedule A, Page 2, Part II, Line 11B |
| 270 | Taxpayer Adjustment Itemized Deductions | 9 | N | Form Schedule A, Page 2, Part II, Line 12B |
| 271 | Spouse Exempt Retirement | 9 | N | Form Schedule P, Line 1c Spouse |
| 272 | Spouse Other Retirement | 9 | N | Form Schedule P, Line 2 Spouse |
| 273 | Spouse Line 2 or Limit | 9 | N | Form Schedule P, Line 3 Spouse |
| 274 | Spouse Total Excluded | 9 | N | Form Schedule P, Line 4 Spouse |
| 275 | Taxpayer Exempt Retirement | 9 | N | Form Schedule P, Line 1c Taxpayer |
| 276 | Taxpayer Other Retirement | 9 | N | Form Schedule P, Line 2 Taxpayer |
| 277 | Taxpayer Line 2 or Limit | 9 | N | Form Schedule P, Line 3 Taxpayer |
| 278 | Taxpayer Total Excluded | 9 | N | Form Schedule P, Line 4 Taxpayer |
| 279 | Taxpayer Died During Year | 1 | A | Form 2210-K Value "X" or Blank |
| 280 | Taxpayer Filed by January 31 | 1 | A | Form 2210-K Value "X" or Blank |
| 281 | Farming 2/3 of Income | 1 | A | Form 2210-K Value "X" or Blank |
| 282 | Gross Income | 9 | N | Form 2210-K, Part I, Line 3a |
| 283 | Gross Income X .67 | 9 | N | Form 2210-K, Part I, Line 3b |
| 284 | Gross Income from Farming | 9 | N | Form 2210-K, Part I, Line 3c |
| 285 | Prepaid Exceeds Last Year | 1 | A | Value "X" or Blank |
| 286 | Prior Year Liability | 9 | N | Form 2210-K, Part I, Line 4a |

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|-----|--------------------------------------|----|-----|--|
| 287 | Total Payments | 9 | N | Form 2210-K, Part I, Line 4b |
| 288 | Income Tax Liability | 9 | N | Form 2210-K, Part II, Line 1a |
| 289 | Taxes Paid to Other State | 9 | N | Form 2210-K, Part II, Line 1b, Add barcode fields 108 and 109. |
| 290 | Add 1a and 1b | 9 | N | Form 2210-K, Part II, Line 1c |
| 291 | Income Tax Liability (line1c) X 70% | 9 | N | Form 2210-K, Part II, Line 3 |
| 292 | Total Payments | 9 | N | Form 2210-K, Part II, Line 4a |
| 293 | Taxes Paid to Other State | 9 | N | Form 2210-K, Part II, Line 4b, Add barcode fields 108 and 109. |
| 294 | Add 4a and 4b | 9 | N | Form 2210-K, Part II, Line 4c |
| 295 | Line 4c - Line 3 | 9 | N | Form 2210-K, Part II, Line 5 |
| 296 | Line 5 X 10% | 9 | N | Form 2210-K, Part II, Line 7 |
| 297 | Box b-Employer Identification Number | 9 | N | 1st W-2 |
| 298 | Box c-Employer Name Only | 35 | A/N | 1st W-2 |
| 299 | Box d-Taxpayer SSN | 9 | N | 1st W-2 |
| 300 | Box 1-Wages, Tips, Salaries | 9 | N | 1st W-2 |
| 301 | State Name 1 | 2 | A | 1st W-2 |
| 302 | State Name 2 | 2 | A | 1st W-2 |
| 303 | State ID Number 1 | 6 | N | 1st W-2 |
| 304 | State ID Number 2 | 6 | N | 1st W-2 |
| 305 | State Wages 1 | 9 | N | 1st W-2 |
| 306 | State Wages 2 | 9 | N | 1st W-2 |
| 307 | State WH 1 | 9 | N | 1st W-2 |
| 308 | State WH 2 | 9 | N | 1st W-2 |
| 309 | Local Wages 1 | 9 | N | 1st W-2 |
| 310 | Local Wages 2 | 9 | N | 1st W-2 |
| 311 | Box b-Employer Identification Number | 9 | N | 2nd W-2 |
| 312 | Box c-Employer Name Only | 35 | A/N | 2nd W-2 |
| 313 | Box d-Taxpayer SSN | 9 | N | 2nd W-2 |
| 314 | Box 1-Wages, Tips, Salaries | 9 | N | 2nd W-2 |
| 315 | State Name 1 | 2 | A | 2nd W-2 |
| 316 | State Name 2 | 2 | A | 2nd W-2 |
| 317 | State ID Number 1 | 6 | N | 2nd W-2 |
| 318 | State ID Number 2 | 6 | N | 2nd W-2 |
| 319 | State Wages 1 | 9 | N | 2nd W-2 |
| 320 | State Wages 2 | 9 | N | 2nd W-2 |
| 321 | State WH 1 | 9 | N | 2nd W-2 |
| 322 | State WH 2 | 9 | N | 2nd W-2 |
| 323 | Local Wages 1 | 9 | N | 2nd W-2 |
| 324 | Local Wages 2 | 9 | N | 2nd W-2 |
| 325 | Box b-Employer Identification Number | 9 | N | 3rd W-2 |
| 326 | Box c-Employer Name Only | 35 | A/N | 3rd W-2 |
| 327 | Box d-Taxpayer SSN | 9 | N | 3rd W-2 |
| 328 | Box 1-Wages, Tips, Salaries | 9 | N | 3rd W-2 |
| 329 | State Name 1 | 2 | A | 3rd W-2 |
| 330 | State Name 2 | 2 | A | 3rd W-2 |
| 331 | State ID Number 1 | 6 | N | 3rd W-2 |
| 332 | State ID Number 2 | 6 | N | 3rd W-2 |
| 333 | State Wages 1 | 9 | N | 3rd W-2 |
| 334 | State Wages 2 | 9 | N | 3rd W-2 |
| 335 | State WH 1 | 9 | N | 3rd W-2 |
| 336 | State WH 2 | 9 | N | 3rd W-2 |
| 337 | Local Wages 1 | 9 | N | 3rd W-2 |

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|-----|--------------------------------------|----|-----|------------|
| 338 | Local Wages 2 | 9 | N | 3rd W-2 |
| 339 | Box b-Employer Identification Number | 9 | N | 4th W-2 |
| 340 | Box c-Employer Name Only | 35 | A/N | 4th W-2 |
| 341 | Box d-Taxpayer SSN | 9 | N | 4th W-2 |
| 342 | Box 1-Wages, Tips, Salaries | 9 | N | 4th W-2 |
| 343 | State Name 1 | 2 | A | 4th W-2 |
| 344 | State Name 2 | 2 | A | 4th W-2 |
| 345 | State ID Number 1 | 6 | N | 4th W-2 |
| 346 | State ID Number 2 | 6 | N | 4th W-2 |
| 347 | State Wages 1 | 9 | N | 4th W-2 |
| 348 | State Wages 2 | 9 | N | 4th W-2 |
| 349 | State WH 1 | 9 | N | 4th W-2 |
| 350 | State WH 2 | 9 | N | 4th W-2 |
| 351 | Local Wages 1 | 9 | N | 4th W-2 |
| 352 | Local Wages 2 | 9 | N | 4th W-2 |
| 353 | Box b-Employer Identification Number | 9 | N | 5th W-2 |
| 354 | Box c-Employer Name Only | 35 | A/N | 5th W-2 |
| 355 | Box d-Taxpayer SSN | 9 | N | 5th W-2 |
| 356 | Box 1-Wages, Tips, Salaries | 9 | N | 5th W-2 |
| 357 | State Name 1 | 2 | A | 5th W-2 |
| 358 | State Name 2 | 2 | A | 5th W-2 |
| 359 | State ID Number 1 | 6 | N | 5th W-2 |
| 360 | State ID Number 2 | 6 | N | 5th W-2 |
| 361 | State Wages 1 | 9 | N | 5th W-2 |
| 362 | State Wages 2 | 9 | N | 5th W-2 |
| 363 | State WH 1 | 9 | N | 5th W-2 |
| 364 | State WH 2 | 9 | N | 5th W-2 |
| 365 | Local Wages 1 | 9 | N | 5th W-2 |
| 366 | Local Wages 2 | 9 | N | 5th W-2 |
| 367 | Box b-Employer Identification Number | 9 | N | 6th W-2 |
| 368 | Box c-Employer Name Only | 35 | A/N | 6th W-2 |
| 369 | Box d-Taxpayer SSN | 9 | N | 6th W-2 |
| 370 | Box 1-Wages, Tips, Salaries | 9 | N | 6th W-2 |
| 371 | State Name 1 | 2 | A | 6th W-2 |
| 372 | State Name 2 | 2 | A | 6th W-2 |
| 373 | State ID Number 1 | 6 | N | 6th W-2 |
| 374 | State ID Number 2 | 6 | N | 6th W-2 |
| 375 | State Wages 1 | 9 | N | 6th W-2 |
| 376 | State Wages 2 | 9 | N | 6th W-2 |
| 377 | State WH 1 | 9 | N | 6th W-2 |
| 378 | State WH 2 | 9 | N | 6th W-2 |
| 379 | Local Wages 1 | 9 | N | 6th W-2 |
| 380 | Local Wages 2 | 9 | N | 6th W-2 |
| 381 | Recipient's SSN | 9 | N | 1st 1099-R |
| 382 | 2a Taxable Amount | 9 | N | 1st 1099-R |
| 383 | State Name 1 | 2 | A | 1st 1099-R |
| 384 | State Withholding 1 | 9 | N | 1st 1099-R |
| 385 | State Name 2 | 2 | A | 1st 1099-R |
| 386 | State Withholding 2 | 9 | N | 1st 1099-R |
| 387 | Recipient's SSN | 9 | N | 2nd 1099-R |
| 388 | 2a Taxable Amount | 9 | N | 2nd 1099-R |
| 389 | State Name 1 | 2 | A | 2nd 1099-R |

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| 390 | State Withholding 1 | 9 | N | 2nd 1099-R |
| 391 | State Name 2 | 2 | A | 2nd 1099-R |
| 392 | State Withholding 2 | 9 | N | 2nd 1099-R |
| 393 | Recipient's SSN | 9 | N | 3rd 1099-R |
| 394 | 2a Taxable Amount | 9 | N | 3rd 1099-R |
| 395 | State Name 1 | 2 | A | 3rd 1099-R |
| 396 | State Withholding 1 | 9 | N | 3rd 1099-R |
| 397 | State Name 2 | 2 | A | 3rd 1099-R |
| 398 | State Withholding 2 | 9 | N | 3rd 1099-R |
| 399 | Approved Vendor Code | 1 | A | Contact Aaron Hicks for approved vendor code |
| 400 | End of Data Trailer | 5 | A | *EOD* |

Rule 1) For fields 26 through 31, Political Party Fund. (Single (Field 21) and Married filing separate (Field 24) taxpayer must select field 29, 30 or 31) Only. If Married filing separate on combined return (Field 22) or Married filing joint (Field 23) taxpayer must select field 26, 27 or 28 AND field 29, 30 or 31.

Rule 2) If Field 22 (Married Filing Separately on a Combined return) is selected the credits must be split between the taxpayer and spouse and equal Field 46. If any other filing status is selected, this field must be "NULL" and the total credits must be placed in Field 48 (Taxpayer Tax Credits).

Rule 3) All fields containing dollar amounts must be rounded to the nearest dollar. The barcode should contain no decimal points. It is required however that the cents **(.00)** be printed on the return.

Rule 4) Any field identification that is for the spouse should only be used if Filing Status 2 (Married Filing Separately on a Combined Return) (Field 22) is selected.

Rule 5) The address field can have no special characters. "#" / "-" / "." /

"Required" Fields) Any Description that is marked required must be completed before return prints with a barcode. These fields are required to process a return.

